

04 NCAC 24D .0601 is proposed for amendment as follows:

**04 NCAC 24D .0601 GENERAL FORMAT OF REPORTS AND FORMS AND METHODS OF SUBMISSION**

(a) The following shall file the ~~portion of the required~~ Employer's Quarterly Tax and Wage Report (Form NCUI 101) ~~that contains the name, social security number, and gross wages of each employee on magnetic or electronic media using a compact disk, disks, online remote tax filing, or upload of data file~~ electronic transmission via the internet ~~format: at des.nc.gov, or paper returns.~~

(1) employers with ~~25~~ 10 or more employees in any one calendar quarter; and

(2) other entities, including agents reporting on behalf of employers, who file reports for a client employer with a total of ~~25~~ 10 or more employees in any one calendar quarter.

(b) ~~Quarterly~~ The Employer's Quarterly Tax and Wage Reports (~~Form NCUI 101~~) shall contain the:

(1) quarter for which the wages are being reported;

(2) employer's account number;

(3) tax rate assigned by DES;

(2) date that the NCUI 101 was due to DES;

(3) total amount of taxable wages paid to employees in accordance with G.S. 96-9.3;

(4) total amount of wages that exceed the taxable wages;

(5) total amount of tax due for the quarter;

(6) total amount of interest due for the quarter;

(7) amount of late filing penalty in accordance with G.S. 96-10, if applicable;

(8) amount of late payment penalty in accordance with G.S. 96-10, if applicable;

(9) name, social security number, and gross wages of each employee;

(10) name, title, telephone number, and signature of the individual submitting the NCUI 101 on behalf of the employer; and

(11) date that form is submitted to DES.

~~the individual employees' wages section and wage summary section.~~

(c) Employers, including agents, who file an Employer's Quarterly Tax and Wage Report for a client employer with less than ~~25~~ 10 total employees in any one calendar quarter ~~may~~ shall use compact disks, electronic transmission via DES's website, or magnetic or electronic media reporting. ~~compact disks, DES's website, or~~ Employers with less than 25 10 employees may also file paper returns.

(d) ~~A magnetic or electronic media wage report from agents~~ Agents reporting on behalf of employers with less than 10 employees may submit compact disks, electronic transmissions via DES's website, or paper returns that contain information from multiple employers.

*History Note: Authority G.S. 96-4; 96-9.15;*

*Eff. July 1, 2015;*

